

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

CITY OF YORK)	
)	
Appellant,)	CASE NO. 01E-191
)	
vs.)	
)	
YORK COUNTY BOARD OF EQUALIZATION,)	FINDINGS AND ORDERS ON REMAND
)	
Appellee.)	
)	
)	

The Nebraska Tax Equalization and Review Commission ("the Commission"), being fully advised in the premises, finds and determines as follows:

1. The Supreme Court of the State of Nebraska ("the Supreme Court") filed its decision in *City of York v. York County Board of Equalization*, No. S-02-498 ("the Opinion") on July 11, 2003.
2. The Opinion states ". . . we reverse the decision and remand the cause with directions that TERC reverse the decision of the Board finding the property to be taxable." *The Opinion*, at p. 5.
3. The Supreme Court issued a Mandate ("the Mandate") on July 23, 2003. A copy of the Mandate is attached hereto and incorporated herein by reference as Exhibit "A."
4. The Mandate directs that the Commission:
". . . shall, without delay, proceed to enter judgment in conformity with the judgment and opinion of this court."

**II.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the decision of the York County Board of Equalization finding the property to be taxable is vacated and reversed.
2. The subject property shall therefore be removed from the tax rolls of York County for tax year 2001.
3. That a copy of this Order shall be served on the York County Treasurer, and the York County Assessor, pursuant to Neb. Rev. Stat. §77-5016(7) (Cum. Supp. 2002, as amended by 2003 Neb. Laws, L.B. 291, §9).
4. That a copy of this Order shall also be served on the Parties forthwith.

IT IS SO ORDERED.

Dated this 24th day of July, 2003.

SEAL

Mark P. Reynolds, Chair